

# FISCAL NOTE

## SJR 139

April 2, 1997

**SUMMARY OF BILL:** Directs the Tennessee Advisory Commission on Intergovernmental Relations to conduct a study of differential sales tax rates, job loss, and revenue loss in relation to Tennessee border states, and other tax issues. The commission shall report its findings and recommendations to the General Assembly no later than January 20, 1998.

### ESTIMATED FISCAL IMPACT:

**Increase State Expenditures - Not Significant**

Assumes the TACIR will use the resources necessary from their operating revenue to conduct the study.

### CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first name "James" being the most prominent part.

James A. Davenport, Executive Director